Appendix 4G

Key to Disclosures
Corporate Governance Council Principles and Recommendations

Name of entity

ZEUS RESOURCES LIMITED

ABN/ARBN	Financial year ended:
70 139 183 190	30 JUNE 2026

Our corporate governance statement[1] for the period above can be found at:[2]

☐ These pages of our Annual Report:

☒ This URL on our website: About – Zeus Resources

The Corporate Governance Statement is accurate and up to date as of 25 September 2026 and has been approved by the board.

The annexure includes a key to where our corporate governance disclosures can be located.[3]

Robert Marusco

Company Secretary
25 September 2026

[1] "Corporate governance statement" is defined in Listing Rule 19.12 to mean the statement referred to in Listing Rule 4.10.3 which discloses the extent to which an entity has followed the recommendations set by the ASX Corporate Governance Council during a particular reporting period.

Listing Rule 4.10.3 requires an entity that is included in the official list as an ASX Listing to include in its Annual Report of the Company for the FY end 30 June 2026 either a corporate governance statement that meets the requirements of that rule or the URL of the page on its website where such a statement is located. The corporate governance statement must disclose the extent to which the entity has followed the recommendations set by the ASX Corporate Governance Council during the reporting period. If the entity has not followed a recommendation for any part of the reporting period, its corporate governance statement must separately identify that recommendation and the period during which it was not followed and state its reasons for not following the recommendation and what (if any) alternative governance practices it adopted in lieu of the recommendation during that period.

Under Listing Rule 4.7.4, if an entity chooses to include its corporate governance statement on its website rather than in its annual report, it must lodge a copy of the corporate governance statement with ASX at the same time as it lodges its Annual Report of the Company for the FY end 30 June 2026 with ASX. The corporate governance statement must be current as at the effective date specified in that statement for the purposes of Listing Rule 4.10.3.

Under Listing Rule 4.7.3, an entity must also lodge with ASX a completed Appendix 4G at the same time as it lodges its Annual Report of the Company for the FY end 30 June 2026 with ASX. The Appendix 4G serves a dual purpose. It acts as a key designed to assist readers to locate the governance disclosures made by a listed entity under Listing Rule 4.10.3 and under the ASX Corporate Governance Council's recommendations. It also acts as a verification tool for listed entities to confirm that they have met the disclosure requirements of Listing Rule 4.10.3.

The Appendix 4G is not a substitute for, and is not to be confused with, the entity's corporate governance statement. They serve different purposes and an entity must produce each of them separately.

[2] Tick whichever option is correct and then complete the page number(s) of the annual report, or the URL of the web page, where your corporate governance statement can be found. You can, if you wish, delete the option which is not applicable.

[3] Throughout this form, where you are given two or more options to select, you can, if you wish, delete any option which is not applicable and just retain the option that is applicable. If you select an option that includes "OR" at the end of the selection and you delete the other options, you can also, if you wish, delete the "OR" at the end of the selection.

See notes 4 and 5 below for further instructions on how to complete this form.

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ANNEXURE – KEY TO CORPORATE GOVERNANCE DISCLOSURES

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
PRINCIPLE 1 – LAY SOLID FOUNDATIONS FOR MANAGEMENT AND OVERSIGHT			
1.1	A listed entity should have and disclose a board charter setting out: (a) the respective roles and responsibilities of its board and management; and (b) those matters expressly reserved to the board and those delegated to management.	☒ and we have disclosed a copy of our board charter at: Corporate-Governance-Plan-2025-Zeus-SCHEDULE-1-BOARD-CHARTER-5-MAY-2025.pdf	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
1.2	A listed entity should: (a) undertake appropriate checks before appointing a director or senior executive or putting someone forward for election as a director; and (b) provide security holders with all material information in its possession relevant to a decision on whether or not to elect or re-elect a director.	☒	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
1.3	A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	☒	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
1.4	The company secretary of a listed entity should be accountable directly to the board, through the chair, on all matters to do with the proper functioning of the board.	☒	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable

[4] Tick the box in this column only if you have followed the relevant recommendation in full for the whole of the period above. Where the recommendation has a disclosure obligation attached, you must insert the location where that disclosure has been made, where indicated by the line with "*insert location*" underneath. If the disclosure in question has been made in your corporate governance statement, you need only insert "our corporate governance statement". If the disclosure has been made in your annual report, you should insert the page number(s) of your Annual Report of the Company for the FY end 30 June 2026. (eg "pages 10-12 of our annual report"). If the disclosure has been made on your website, you should insert the URL of the web page where the disclosure has been made or can be accessed (eg "www.entityname.com.au/corporate governance/charters/").

[5] If you have followed all of the Council's recommendations in full for the whole of the period above, you can, if you wish, delete this column from the form and re-format it.

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Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
1.5	A listed entity should: (a) have and disclose a diversity policy; (b) through its board or a committee of the board set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and (c) disclose in relation to each reporting period: (1) the measurable objectives set for that period to achieve gender diversity; (2) the entity's progress towards achieving those objectives; and (3) either: (A) the respective proportions of men and women on the board, in senior executive positions and across the whole workforce (including how the entity has defined "senior executive" for these purposes); or (B) if the entity is a "relevant employer" under the Workplace Gender Equality Act, the entity's most recent "Gender Equality Indicators", as defined in and published under that Act. If the entity was in the S&P / ASX 300 Index at the commencement of the reporting period, the measurable objective for achieving gender diversity in the composition of its board should be to have not less than 30% of its directors of each gender within a specified period.	☐ and we have disclosed a copy of our diversity policy at: Corporate-Governance-Plan-2025-Zeus-SCHEDULE-10-DIVERSITY-POLICY.pdf and we have disclosed the information referred to in paragraph (c) at: Corporate-Governance-Plan-2025-Zeus-SCHEDULE-10-DIVERSITY-POLICY.pdf and if we were included in the S&P / ASX 300 Index at the commencement of the reporting period our measurable objective for achieving gender diversity in the composition of its board of not less than 30% of its directors of each gender within a specified period.	☒ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
1.6	A listed entity should: (a) have and disclose a process for periodically evaluating the performance of the board, its committees and individual directors; and (b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.	☒ and we have disclosed the evaluation process referred to in paragraph (a) at: Corporate-Governance-Plan-2025-Zeus-SCHEDULE-1-BOARD-CHARTER-5-MAY-2025.pdf and whether a performance evaluation was undertaken for the reporting period in accordance with that process at: our Annual Report for the FY end 30 June 2026.	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity, and this recommendation is therefore not applicable

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Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
1.7	A listed entity should: (a) have and disclose a process for evaluating the performance of its senior executives at least once every reporting period; and (b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.	☒ and we have disclosed the evaluation process referred to in paragraphs (a) and (b) at: our Annual Report for the FY end 30 June 2026.	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable

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Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
PRINCIPLE 2 - STRUCTURE THE BOARD TO BE EFFECTIVE AND ADD VALUE			
2.1	The board of a listed entity should: (a) have a nomination committee which: (1) has at least three members, a majority of whom are independent directors; and (2) is chaired by an independent director, and disclose: (3) the charter of the committee; (4) the members of the committee; and (5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have a nomination committee, disclose that fact and the processes it employs to address board succession issues and to ensure that the board has the appropriate balance of skills, knowledge, experience, independence and diversity to enable it to discharge its duties and responsibilities effectively.	*[If the entity complies with paragraph (a):]* and we have disclosed a copy of the charter of the committee at: …….. [*insert location*] and the information referred to in paragraphs (4) and (5) at: …….. [*insert location*] X *[If the entity complies with paragraph (b):]* and we have disclosed the fact that we do not have a nomination committee and the processes we employ to address board succession issues and to ensure that the board has the appropriate balance of skills, knowledge, experience, independence and diversity to enable it to discharge its duties and responsibilities effectively at our Corporate Governance Statement	☐ set out in our Corporate Governance Statement OR ☐ we are an externally managed entity and this recommendation is therefore not applicable
2.2	A listed entity should have and disclose a board skills matrix setting out the mix of skills that the board currently has or is looking to achieve in its membership.	☒ and we have disclosed our board skills matrix in Annexure A to our Corporate Governance Statement.	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
2.3	A listed entity should disclose: (a) the names of the directors considered by the board to be independent directors; (b) if a director has an interest, position, affiliation or relationship of the type described in Box 2.3 but the board is of the opinion that it does not compromise the independence of the director, the nature of the interest, position or relationship in question and an explanation of why the board is of that opinion; and (c) the length of service of each director.	☒ and we have disclosed the names of the directors considered by the board to be independent directors in our Corporate Governance Statement. and, where applicable, the information referred to in paragraphs (b) and (c) in our Annual Report for the FY end 30 June 2026	☐ set out in our Corporate Governance Statement

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Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
2.4	A majority of the board of a listed entity should be independent directors.	☐	☒ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
2.5	The chair of the board of a listed entity should be an independent director and, in particular, should not be the same person as the CEO of the entity.	☐	☒ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
2.6	A listed entity should have a program for inducting new directors and for periodically reviewing whether there is a need for existing directors to undertake professional development to maintain the skills and knowledge needed to perform their role as directors effectively.	☒	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
PRINCIPLE 3 – INSTIL A CULTURE OF ACTING LAWFULLY, ETHICALLY AND RESPONSIBLY			
3.1	A listed entity should articulate and disclose its values.	☒ and we have disclosed our values at: https://www.zeusresources.com/corporate-governance/mission_vision_values	☐ set out in our Corporate Governance Statement
3.2	A listed entity should: (a) have and disclose a code of conduct for its directors, senior executives and employees; and (b) ensure that the board or a committee of the board is informed of any material breaches of that code.	☒ and we have disclosed our code of conduct at: https://zeusresources.com/wp-content/uploads/2025/05/Corporate-Governance-Plan-2025-Zeus-SCHEDULE-2-CODE-OF-CONDUCT.pdf	☐ set out in our Corporate Governance Statement
3.3	A listed entity should: (a) have and disclose a whistle-blower policy; and (b) ensure that the board or a committee of the board is informed of any material incidents reported under that policy.	☒ and we have disclosed our whistle-blower policy at: https://zeusresources.com/wp-content/uploads/2025/05/Corporate-Governance-Plan-2025-Zeus-SCHEDULE-11-WHISTLEBLOWER-PROTECTION-POLICY.pdf	☐ set out in our Corporate Governance Statement
3.4	A listed entity should: (a) have and disclose an anti-bribery and corruption policy; and (b) ensure that the board or committee of the board is informed of any material breaches of that policy.	☒ and we have disclosed our anti-bribery and corruption policy at: https://zeusresources.com/wp-content/uploads/2025/05/Corporate-Governance-Plan-2025-Zeus-SCHEDULE-12-ANTI-BRIBERY-ANTI-CORRUPTION-POLICY.pdf	☐ set out in our Corporate Governance Statement

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Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
PRINCIPLE 4 – SAFEGUARD THE INTEGRITY OF CORPORATE REPORTS			
4.1	The board of a listed entity should: (a) have an audit committee which: (1) has at least three members, all of whom are non-executive directors and a majority of whom are independent directors; and (2) is chaired by an independent director, who is not the chair of the board, and disclose: (3) the charter of the committee; (4) the relevant qualifications and experience of the members of the committee; and (5) in relation to each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have an audit committee, disclose that fact and the processes it employs that independently verify and safeguard the integrity of its corporate reporting, including the processes for the appointment and removal of the external auditor and the rotation of the audit engagement partner.	☒ [*If the entity complies with paragraph (a):*] and we have disclosed a copy of the charter of the committee at: https://www. and the information referred to in paragraphs (4) and (5) at: [*If the entity complies with paragraph (b):*] and we have disclosed the fact that we do not have an audit committee and the processes we employ that independently verify and safeguard the integrity of our corporate reporting, including the processes for the appointment and removal of the external auditor and the rotation of the audit engagement partner at: our Corporate Governance Statement	☐ set out in our Corporate Governance Statement
4.2	The board of a listed entity should, before it approves the entity's financial statements for a financial period, receive from its CEO and CFO a declaration that, in their opinion, the financial records of the entity have been properly maintained and that the financial statements comply with the appropriate accounting standards and give a true and fair view of the financial position and performance of the entity and that the opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.	☒	☐ set out in our Corporate Governance Statement
4.3	A listed entity should disclose its process to verify the integrity of any periodic corporate report it releases to the market that is not audited or reviewed by an external auditor.	☒	☐ set out in our Corporate Governance Statement

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Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
PRINCIPLE 5 – MAKE TIMELY AND BALANCED DISCLOSURE			
5.1	A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under listing rule 3.1.	☒ and we have disclosed our continuous disclosure compliance policy at: https://zeusresources.com/wp-content/uploads/2025/05/Corporate-Governance-Plan-2025-Zeus-SCHEDULE-7-CONTINUOUS-DISCLOSURE-POLICY.pdf	☐ set out in our Corporate Governance Statement
5.2	A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.	☒	☐ set out in our Corporate Governance Statement
5.3	A listed entity that gives a new and substantive investor or analyst presentation should release a copy of the presentation materials on the ASX Market Announcements Platform ahead of the presentation.	☒	☐ set out in our Corporate Governance Statement
PRINCIPLE 6 – RESPECT THE RIGHTS OF SECURITY HOLDERS			
6.1	A listed entity should provide information about itself and its governance to investors via its website.	☒ and we have disclosed information about us and our governance on our website at: https://zeusresources.com/about/#policies	☐ set out in our Corporate Governance Statement
6.2	A listed entity should have an investor relations program that facilitates effective two-way communication with investors.	☒	☐ set out in our Corporate Governance Statement
6.3	A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	☒ and we have disclosed how we facilitate and encourage participation at meetings of security holders at: https://zeusresources.com/wp-content/uploads/2025/05/Corporate-Governance-Plan-2025-Zeus-SCHEDULE-13-SHAREHOLDER-COMMUNICATIONS-STRATEGY.pdf	☐ set out in our Corporate Governance Statement
6.4	A listed entity should ensure that all substantive resolutions at a meeting of security holders are decided by a poll rather than by a show of hands.	☒	☐ set out in our Corporate Governance Statement
6.5	A listed entity should give security holders the option to receive communications from, and send communications to, the entity and its security registry electronically.	☒	☐ set out in our Corporate Governance Statement

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Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
PRINCIPLE 7 – RECOGNISE AND MANAGE RISK			
7.1	The board of a listed entity should: (a) have a committee or committees to oversee risk, each of which: (1) has at least three members, a majority of whom are independent directors; and (2) is chaired by an independent director, and disclose: (3) the charter of the committee; (4) the members of the committee; and (5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have a risk committee or committees that satisfy (a) above, disclose that fact and the processes it employs for overseeing the entity's risk management framework.	☒ [*If the entity complies with paragraph (a):*] and we have disclosed a copy of the charter of the committee at: https://www. and the information referred to in paragraphs (4) and (5) at: [*If the entity complies with paragraph (b):*] and we have disclosed the fact that we do not have a risk committee or committees that satisfy (a) and the processes we employ for overseeing our risk management framework at: our Annual Report for the FY end 30 June 2026 and our Corporate Governance Statement.	☐ set out in our Corporate Governance Statement
7.2	The board or a committee of the board should: (a) review the entity's risk management framework at least annually to satisfy itself that it continues to be sound and that the entity is operating with due regard to the risk appetite set by the board; and (b) disclose, in relation to each reporting period, whether such a review has taken place.	☒ and we have disclosed whether a review of the entity's risk management framework was undertaken during the reporting period at: https://zeusresources.com/wp-content/uploads/2025/05/Corporate-Governance-Plan-2025-Zeus-SCHEDULE-8-RISK-MANAGEMENT-POLICY.pdf	☐ set out in our Corporate Governance Statement

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Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
7.3	A listed entity should disclose: (a) if it has an internal audit function, how the function is structured and what role it performs; or (b) if it does not have an internal audit function, that fact and the processes it employs for evaluating and continually improving the effectiveness of its governance, risk management and internal control processes.	☒ *[If the entity complies with paragraph (a):]* and we have disclosed how our internal audit function is structured and what role it performs at: …… [*insert location*] *[If the entity complies with paragraph (b):]* and we have disclosed the fact that we do not have an internal audit function and the processes we employ for evaluating and continually improving the effectiveness of our risk management and internal control processes at: our Corporate Governance Statement.	☐ set out in our Corporate Governance Statement
7.4	A listed entity should disclose whether it has any material exposure to environmental or social risks and, if it does, how it manages or intends to manage those risks.	☒ and we have disclosed whether we have any material exposure to environmental and social risks in the Company's FY25 Corporate Governance Statement and, if we do, how we manage or intend to manage those risks at: https://zeusresources.com/wp-content/uploads/2025/05/Corporate-Governance-Plan-2025-Zeus-SCHEDULE-8-RISK-MANAGEMENT-POLICY.pdf	☐ set out in our Corporate Governance Statement

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Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
PRINCIPLE 8 – REMUNERATE FAIRLY AND RESPONSIBLY			
8.1	The board of a listed entity should: (a) have a remuneration committee which: (1) has at least three members, a majority of whom are independent directors; and (2) is chaired by an independent director, and disclose: (3) the charter of the committee; (4) the members of the committee; and (5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have a remuneration committee, disclose that fact and the processes it employs for setting the level and composition of remuneration for directors and senior executives and ensuring that such remuneration is appropriate and not excessive.	☒ [*If the entity complies with paragraph (a):*] and we have disclosed a copy of the charter of the committee at: https://www. and the information referred to in paragraphs (4) and (5) at: [*If the entity complies with paragraph (b):*] and we have disclosed the fact that we do not have a remuneration committee and the processes we employ for setting the level and composition of remuneration for directors and senior executives and ensuring that such remuneration is appropriate and not excessive: our Annual Report for the FY ended 30 June 2026 and our Corporate Governance Statement.	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
8.2	A listed entity should separately disclose its policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives.	☒ and we have disclosed separately our remuneration policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives at: our Annual Report for the FY end 30 June 2026	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
8.3	A listed entity which has an equity-based remuneration scheme should: (a) have a policy on whether participants are permitted to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme; and (b) disclose that policy or a summary of it.	☐ and we have disclosed our policy on this issue or a summary of it at:	☐ set out in our Corporate Governance Statement **OR** ☒ we do not have an equity-based remuneration scheme and this recommendation is therefore not applicable **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable

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Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
ADDITIONAL RECOMMENDATIONS THAT APPLY ONLY IN CERTAIN CASES – N/A			
9.1	A listed entity with a director who does not speak the language in which board or security holder meetings are held or key corporate documents are written should disclose the processes it has in place to ensure the director understands and can contribute to the discussions at those meetings and understands and can discharge their obligations in relation to those documents.	☐ and we have disclosed information about the processes in place at: …… [*insert location*]	☐ set out in our Corporate Governance Statement **OR** ☒ we do not have a director in this position and this recommendation is therefore not applicable **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
9.2	A listed entity established outside Australia should ensure that meetings of security holders are held at a reasonable place and time.	☐	☐ set out in our Corporate Governance Statement **OR** ☒ we are established in Australia and this recommendation is therefore not applicable **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
9.3	A listed entity established outside Australia, and an externally managed listed entity that has an AGM, should ensure that its external auditor attends its AGM and is available to answer questions from security holders relevant to the audit.	☐	☐ set out in our Corporate Governance Statement **OR** ☒ we are established in Australia and not an externally managed listed entity and this recommendation is therefore not applicable ☐ we are an externally managed entity that does not hold an AGM and this recommendation is therefore not applicable
ADDITIONAL DISCLOSURES APPLICABLE TO EXTERNALLY MANAGED LISTED ENTITIES – N/A			
-	*Alternative to Recommendation 1.1 for externally managed listed entities:* The responsible entity of an externally managed listed entity should disclose: (a) the arrangements between the responsible entity and the listed entity for managing the affairs of the listed entity; and (b) the role and responsibility of the board of the responsible entity for overseeing those arrangements.	☐ and we have disclosed the information referred to in paragraphs (a) and (b) at: Not Applicable	☐ set out in our Corporate Governance Statement
-	*Alternative to Recommendations 8.1, 8.2 and 8.3 for externally managed listed entities:* An externally managed listed entity should clearly disclose the terms governing the remuneration of the manager.	☐ and we have disclosed the terms governing our remuneration as manager of the entity at: Not Applicable	☐ set out in our Corporate Governance Statement

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ASX Corporate Governance Council Principles and Recommendations (Fourth Edition)

Name of entity	Financial year ended
ZEUS RESOURCES LIMITED	30 JUNE 2026

The Company has prepared this Statement which sets out its corporate governance practices that were in operation throughout the financial year ended 30 June 2026. This Statement is current as at 25 September 2026 and has been approved by the Board of the Company.

The Company's corporate governance policies and charters are all available on the Company's website: https://zeusresources.com/about/#policies

PRINCIPLE 1 – LAY SOLID FOUNDATIONS FOR MANAGEMENT AND OVERSIGHT

A listed entity should clearly delineate the respective roles and responsibilities of its board and management and regularly review their performance

Recommendation		Status	Reference/Comment
1.1	The Company has disclosed a board charter setting out: (a) the respective roles and responsibilities of its board and management; and (b) those matters expressly reserved to the board and those delegated to management.	Complying	The Board has adopted a charter **(Board Charter**) which establishes the role of the Board and its relationship with management. The Board Charter clearly articulates the division of responsibilities between the Board and management in order to manage expectations and avoid misunderstandings about their respective roles and accountabilities. The Board Charter is maintained and reviewed annually by the Board. A copy of the Board Charter is available on the Company's website.
1.2	The Company: (a) undertakes appropriate checks before appointing a person, or putting forward to security holders a candidate for election, as a director; and (b) provides security holders with all material information in its possession relevant to a decision on whether or not to elect or re-elect a director	Complying	Background checks are undertaken prior to director's nomination for election. The Board undertake appropriate checks on a candidate and seek confirmation from the candidate that he/she will have sufficient time to fulfil his or her responsibilities as a director. The Company will, in the case of a candidate standing for election as a Director for the first time, provide information to shareholders about the candidate to enable them to make an informed decision on whether or not to elect the candidate, including material adverse information revealed by any checks on the candidate; details of any interest, position, association or relationship that might influence, or reasonably be perceived to influence, in a material respect the candidate's capacity to exercise independent judgement on Board matters or to act in the best interests of the Company and its shareholders generally; the Board's view on whether the candidate will be considered to be an independent Director; and a recommendation by the Board in respect of the election of the candidate.

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Recommendation		Status	Reference/Comment
1.3	The Company has a written agreement with each director and senior executive setting out the terms of their appointment.	Complying	All Directors and executives have entered into written agreements with the Company. Specifically, each Non-Executive Director has been given a letter of appointment which outlines terms including the Director's duties, obligations, remuneration, expected time commitments and notification of the Company's policies. Similarly, executives have a formal job description and services agreement or employment agreement with the Company describing their term of office, duties, rights and responsibilities, and entitlements on termination.
1.4	The Company Secretary of the listed Company is accountable directly to the board, through the chair, on all matters to do with the proper functioning of the board.	Complying	The Company Secretary is responsible for the day-to-day operations of the company secretary's office, including the administration of Board meetings, overseeing the Company's relationship with its share registry, lodgments with the ASX and other regulators. The Company Secretary is also responsible for communications with the ASX about listing rule matters, including making disclosures to the ASX in accordance with the Company's Continuous Disclosure Policy. The Company Secretary supports the effectiveness of the Board by monitoring compliance with Board policies and procedures and coordinating the completion and dispatch of Board agendas and briefing papers. The appointment and removal of the Company Secretary is a matter for decision by the Board as a whole. The Company Secretary is accountable to the Board, through the Chair, on all matters to do with the proper functioning of the Board.

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1.5	The Company should: (a) have and disclose a diversity policy; (b) through its board or a committee of the board set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and (c) disclose in relation to each reporting period: (1) the measurable objectives set to that period to achieve gender diversity; (2) the entity's progress towards achieving those objectives; and (3) either: (a) if the respective proportions of men and women on the board, in senior executive positions and across the whole workforce (including how the entity has defined 'senior' executive for these purposes); or (b) if the entity is a 'relevant employer under the Workplace Gender Equality Act, the entity's most recent "Gender Equality Indicators", as defined in and published under that Act.	Partially Complying	The Company is committed to the principles of employing people with a broad range of experiences, skills, and views. All executives, managers and employees are responsible for promoting workforce diversity. The Company has adopted a Diversity Policy which can be viewed on the Company's website. The Diversity Policy outlines the requirement to set measurable objectives and the process of monitoring and reporting on the effectiveness of these objectives to the Board to be undertaken by the CEO. However, due to the size of the Company and the stage of the Company's development, diversity related initiatives remain aspirational, and no measurable objectives were set during the reporting period. The Company is not a relevant employer under the Workplace Gender Equality Act. The Company defines "senior executive" as a person that has overall responsibility for one or more business functions. As at 30 June 2026, the proportion of women and men across the levels of Board, senior management and total employees were as follows: • female directors: 0% • female employees who are senior managers/ executives: 0% • female employees in the whole organization: 0%. • female contracted service providers in the whole organization: 40%. Given the current size and stage of development of the Company, the Board has not considered it necessary to formally set measurable objectives for achieving gender diversity. However, the Company is committed to an inclusive workplace that embraces and promotes other aspects of diversity, including but not limited to age, ethnicity, cultural background, qualifications, and experience, as part of its corporate culture. The Company does not believe this departure from recommendation 1.5 to be detrimental to shareholders.

Recommendation		**Status**	**Reference/Comment**
1.6	The Company should: a) have and disclose a process for periodically evaluating the performance of the board, its committees and individual directors; and b) disclose, in relation to each reporting period, whether a performance evaluation was undertaken in the reporting period in accordance with that process.	Complying	The Company has a Board Charter which includes the policy of reviewing Board performance. The Directors undertake an annual process to review the performance and effectiveness of the Board and individual directors. The Company Secretary will oversee this process. As disclosed in the 2026 Annual Report, no performance evaluation was undertaken.
1.7	The Company should: a) have and disclose a process for periodically evaluating the performance of its senior executives; and b) disclose, in relation to each reporting period, whether a performance evaluation was undertaken in accordance with that process during or in respect of that period.	Complying	The Company has a formal policy in place for assessment of senior executive performance as outlined in the audited Remuneration Report section of the Company's 2026 Annual Report. A performance evaluation of the Company's senior executives was undertaken in the reporting period.

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PRINCIPLE 2 - STRUCTURE THE BOARD TO ADD VALUE

The board of a listed entity should be of an appropriate size and collectively have the skills, commitment and knowledge of the entity and the industry in which it operates, to enable it to discharge its duties effectively and to add value.

Recommendation		Status	Reference/Comment
2.1	The board of a listed entity should: (a) have a nomination committee which: (1) has at least three members, a majority of whom are independent directors; and (2) is chaired by an independent director, and disclose: (3) the charter of the committee; (4) the members of the committee; and (5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have a nomination committee, disclose that fact and the processes it employs to address board succession issues and to ensure that the board has the appropriate balance of skills, knowledge, experience, independence, and diversity to enable it to discharge its duties and responsibilities effectively.	Not complying	The Board has not convened a Nomination Committee due to the Company's small size and nature. The Board considers nominations for the appointment or election of Directors that may arise from time to time having regard to the corporate and governance skills required by the Company and procedures outlined in the Constitution and the *Corporations Act 2001 (Cth).*
2.2	The Company discloses a board skills matrix setting out the mix of skills that the Board currently has or is looking to achieve its membership.	Complying	The Board aims to be composed of Directors who have, at all times, the appropriate mix of skills, experience, expertise, and diversity relevant to Company's businesses and the Board's responsibilities. The Board considers that it currently has an appropriate mix of skills and diversity. The Board Skills Matrix in Annexure A summarises the skills, experience, and expertise of each Director.

Recommendation		Status	Reference/Comment
2.3	The Company has disclosed (a) the names of the directors considered to be independent directors; (b) if a director has an interest, position, association, or relationship of the type described in Box 2.3 but the board is of the opinion that it does not compromise the independence of the director, the nature of the interest, position, association or relationship in question and an explanation of why the board is of that opinion; and (c) the length of service of each director.	Complying	The current directors of the Company are considered Independent Directors during the reporting period. The Board will continually assess whether there are any factors or considerations which may mean that a director's interest, position, association, or relationship might influence, or reasonably be perceived to influence, the capacity of the Director to bring an independent judgement to bear on issues before the Board and to act in the best interests of the Company and its security holders generally. The Corporations Act and periodic Board meeting processes require Directors to advise the Board of any interest they have that has the potential to conflict with the interests of the Company, including any development that may impact their perceived or actual independence. If the Board determines that a director's status as an independent Director has changed, that determination will be disclosed and explained in a timely manner to the market.
2.4	The majority of the board are independent Directors.	Complying	The Company has appointed 3 independent director from the 5 positions available.

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Recommendation		Status	Reference/Comment
2.5	The chair of the board of the Company should be an independent director and, in particular, should not be the same person as the CEO of the entity.	complying	The Chair of the Board is Mr Alvin Tan, is considered to be independent.
2.6	The Company has a program for inducting new directors and for periodically reviewing whether there is a need for existing directors to undertake professional development to maintain the skills and knowledge needed to perform their role as directors effectively.	Complying	The Company has a program for inducting new directors and for periodically reviews whether there is a need for existing directors to undertake professional development training. A new director is provided with all policies and procedures and the constitution of the Company.

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PRINCIPLE 3 – ACT LAWYFULLY, ETHICALLY AND RESPONSIBLY

A listed entity should instil and continually reinforce a culture across the organisation of acting lawfully, ethically and responsibly

Recommendation		Status	Reference/Comment
3.1	The Company articulates and discloses its values.	Complying	The Company discloses its Core Values within its Annual Report. A copy of the statement of values is available on the Company's website.
3.2	The Company (a) has and discloses a code of conduct for its directors, senior executives and employees and; (b) ensures that the board or a committee of the board is informed of any material breaches of that code.	Complying	The Company has established a formal code of conduct that guides compliance with all levels of legal and other obligations to stakeholders and securityholders. A copy of the Company's Code of Conduct is available on the Company's website.
3.3	The Company a) has and discloses a whistleblower policy; and (b) ensure that the board or a committee of the board is informed of any material incidents reported under that policy.	Complying	The Company has established a Whistleblower Policy, a copy of which can be found on the Company's website. The purpose of the Whistleblower Policy is to identify wrongdoing that may not be uncovered unless there is a safe and secure means for disclosing. All material 'Whistleblower' incidents are dealt with according to the policy and with discretion by the Board.
3.4	The Company (a) has and discloses an anti-bribery and corruption policy; and (b) ensure that the board or a committee of the board is informed of any material breaches of that policy.	Complying	The Company has established an Anti-Bribery and Corruption Policy, a copy of which can be found on the Website. All material 'Anti-bribery and Corruption Policy'' incidents are dealt with according to the policy and with discretion by the Board.

PRINCIPLE 4 – SAFEGUARD INTEGRITY IN CORPORATE REPORTING

A listed entity should have appropriate processes to verify the integrity of its corporate reports

Recommendation		Status	Reference/Comment
4.1	The board of a listed entity should: (a) have an audit committee which: (1) has at least three members, all of whom are non-executive directors and a majority of whom are independent directors; and (2) is chaired by an independent director, who is not the chair of the board, and disclose: (3) the charter of the committee; (4) the relevant qualifications and experience of the members of the committee; and (5) in relation to each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have an audit committee, disclose that fact and the processes it employs that independently verify and safeguard the integrity of its corporate reporting, including the processes for the appointment and removal of the external auditor and the rotation of the audit engagement partner.	Not complying	The Company has not established an Audit Committee with a corresponding charter. The Audit compliance is managed by one director with inputs from the full board of Zeus Resources. The Board makes recommendations and implements processes and procedures to ensure that financial information it provides complies with accounting standards. The Board evaluates effectiveness of the financial statements prepared for the Board meetings. The external auditor appointment is made by endorsement of the auditor at the Company's annual general meeting. The Auditor and the Board ensure that the lead auditor is rotated on a regular basis.

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Recommendation		Status	Reference/Comment
4.2	The Board, before it approves the entity's financial statements for a financial period, receives from its CEO and CFO a declaration that, in their opinion, the financial records of the entity have been properly maintained and that the financial statements comply with the appropriate accounting standards and give a true and fair view of the financial position and performance of the entity and that the opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.	Complying	The Directors are committed to the preparation of financial statements that present a balanced and clear assessment of the Company's financial position and prospects. The Board reviews the Company's quarterly, half yearly and annual financial statements. The Board has a process to receive written reviewed and reconciled Company financial reports from its financial service providers that are then reviewed by the full Board to determine a true and fair view, in all material respects, of the Company's financial condition and operational results, and are in accordance with relevant accounting standards, and that the opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively. The Board does and will continue to seek these assurances prior to approving the financial statements for all quarterly, half year and full year results.
4.3	A listed entity should disclose its process to verify the integrity of any periodic corporate report it releases to the market that is not audited or reviewed by an external auditor.	Complying	The Company prepares quarterly activity reports and Appendix 5B cashflow reports which are not subject to audit or review by an external auditor. The periodic reports are prepared by the financial service providers and review by the Board. As explained in the above response to recommendation 4.2, the Board receives reviewed and reconciled Company's financial reports from its financial service providers that are then reviewed by the full Board before lodgement of the periodic reports.

PRINCIPLE 5 – MAKE TIMELY AND BALANCED DISCLOSURE

A listed entity should make timely and balanced disclosure of all matters concerning it that a reasonable person would expect to have a material effect on the price or value of its securities.

Recommendation		Status	Reference/Comment
5.1	The Company has established written policies designed to ensure compliance with ASX Listing Rule disclosure requirements and to ensure accountability at senior executive level for that compliance and disclosed those policies or a summary of those policies.	Complying	The Board has adopted a Continuous Disclosure Policy which has established procedures designed to ensure compliance with ASX Listing Rule disclosure requirements and to ensure accountability at a senior management level for that compliance. The focus of these procedures is on continuous disclosure of any information concerning the Company that a reasonable person would expect to have a material effect on the price of the Company's securities and improving access to information for all investors. A copy of the Policy is available on the Website.
5.2	The Company ensures that its board receives copies of all material announcements promptly after they have been made.	Complying	The Board is informed of all material market announcements promptly after they have been made.
5.3	The Company ensures that when it gives new and substantive investor or analyst presentation should release a copy of the presentation materials on the ASX Market Announcements Platform ahead of the presentation.	Complying	The Company did not have any substantive investor or analyst presentations during the reporting period. However, if it does give new investor or analyst presentations, all presentations will be released to the ASX market announcements platform ahead of the presentation.

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Recommendation	Status	Reference/Comment

PRINCIPLE 6 – RESPECT THE RIGHTS OF SECURITY HOLDERS

A listed entity should provide its security holders with appropriate information and facilities to allow them to exercise their rights as security holders effectively.

Recommendation		Status	Reference/Comment
6.1	The Company has provided information about itself and its governance to investors via a website.	Complying	The 'Investors' section of Company's website is the primary medium of providing information to all shareholders and stakeholders. It has been designed to enable information to be accessed in a clear and readily accessible manner. Company's website www.zeusresources.com, ASX website www.asx.com.au, under ASX code 'ZEU'. All corporate governance policies and charters adopted by the Board are available on the Website.
6.2	The Company has designed and implemented an investor relations program to facilitate effective two-way communication with investors.	Complying	The Company promotes active communication with shareholders through a variety of measures, including the use of the Company's website. The Company's reports and ASX announcements are made available on the Company's website www.zeusresources.com and on the ASX website www.asx.com.au, under ASX code 'ZEU'.
6.3	The Company has disclosed how it facilitates and encourages participation at meetings of security holders.	Complying	Shareholders are encouraged to attend the Company's general meetings and notice of such meetings will be given in accordance with the Company's Constitution, the Corporations Act, and the ASX Listing Rules. The Company's annual general meeting in particular is an opportunity for shareholders to receive updates from the Chairman on Company performance, ask questions of the Board and vote on the various resolutions affecting the Company's business. Shareholders are also given an opportunity at annual general meetings to ask questions of the Company's auditors regarding the conduct of the audit and preparation and content of the auditor's report. The Company provides security holders with notification of all meetings entitled to attend and maintains information on its website www.zeusresources.com.
6.4	The Company ensures that all substantive resolutions at a meeting of security holders are decided by poll rather than show of hands.	Complying	Investors are able to communicate with the Company electronically by emailing the Corporate Governance Advisor and Company Secretary. Investors are also able to communicate with the Company's registry electronically by emailing the registry or via the registry's website.
6.5	The listed Company has provided security holders the option to receive communications from, and send communications to, the entity and its security registry electronically.	Complying	Zeus encourages its shareholders to receive company information electronically by registering their email addresses online with Company's share registry.

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PRINCIPLE 7 – RECOGNISE AND MANAGE RISK

A listed entity should establish a sound risk management framework and periodically review the effectiveness of that framework.

Recommendation		Status	Reference/Comment
7.1	The board of the Company should: (a) have a committee or committees to oversee risk, each of which: (1) has at least three members, a majority of whom are independent directors; and (2) is chaired by an independent director, and disclose: (3) the charter of the committee; (4) the members of the committee; and (5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have a risk committee or committees that satisfy (a) above, disclose that fact and the processes it employs for overseeing the entity's risk management framework.	Not complying	The Board has not convened a Risk Committee due to the Company's small size and nature. The Board is responsible for the management of risk due to the current size of the Board. Zeus is committed to embedding risk management practices to support the achievement of business objectives. The Board is responsible for reviewing and overseeing the risk management strategy and ensuring Zeus has an appropriate corporate governance structure. Within that overall strategy, management has designed and implemented a risk management and internal control system to manage material business risks.
7.2	The board of the Company: (a) reviews the entity's risk management framework at least annually to satisfy itself that it continues to be sound and that the entity is operating with due regard to the risk appetite set by the board; and (b) discloses, in relation to each reporting period, whether such a review has taken place.	Complying	The Board reviews systems of external and internal controls and areas of significant operational, financial and property risk and ensures arrangements are in place to reduce exposure to risk factors. The Board discloses external auditors, areas of risk that have been reviewed by the Board and the results of the review.
7.3	The Company should disclose: (a) if it has an internal audit function, how the function is structured and what role it performs; or (b) if it does not have an internal audit function, that fact and the processes it employs for evaluating and continually improving the effectiveness of its governance, risk management and internal control processes.	Complying	The Company does not have an internal audit function. Management reviews the Company's business units, organisational structure and accounting controls and processes on a regular basis and reports to the Board. The Board regularly reviews its processes and policies at Board meetings to ensure continuous improvement in the effectiveness of its governance, risk management and internal control processes. The Board is also informed annually of potential risks found during the half-yearly and annual audit process.
7.4	The Company has disclosed whether they have any material exposure to environmental and social sustainability risks and, if they do, how they manage or intend to manage those risks.	Complying	All material risks are announced to the market in accordance with the requirements of the ASX Listing Rules and/or otherwise disclosed in periodic financial reports.

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PRINCIPLE 8 – REMUNERATE FAIRLY AND RESPONSIBLY

A listed entity should pay director remuneration sufficient to attract and retain high quality directors and design its executive remuneration to attract, retain and motivate high quality senior executives and to align their interests with the creation of value for security holders and with the entity's values and risk appetite.

Recommendation		Status	Reference/Comment
8.1	The board of the Company should: (a) have a remuneration committee which: (1) has at least three members, a majority of whom are independent directors; and (2) is chaired by an independent director, and disclose: (3) the charter of the committee; (4) the members of the committee; and (5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have a remuneration committee, disclose that fact and the processes it employs for setting the level and composition of remuneration for directors and senior executives and ensuring that such remuneration is appropriate and not excessive.	Not complying	Due to the size and nature of the existing Board, the Company currently has no Remuneration or Nomination Committee, and the full Board currently carries out the duties that would ordinarily be assigned to the Remuneration and Nomination Committee. The Board regularly addresses remuneration matters. The Audited Remuneration Report is presented at the AGM. The Company has actively responded to votes against accepting the Remuneration Report.
8.2	The Company has disclosed its policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives	Complying	Details of the Directors' and key executives' remuneration are set out in the Remuneration Report section of the Company's 2026 Annual Report. In addition, Company has established a Salary and Performance Policy.
8.3	The Company when utilising an equity-based remuneration scheme (a) have a policy on whether participants are permitted to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme; and (b) disclose that policy or a summary of it.	N/A	The Company is currently not utilising an equity-based remuneration scheme.

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ANNEXURE A – BOARD SKILLS MATRIX

ZEUS BOARD MATRIX				
NAME		**Robert Marusco**	**Alvin Tan**	**Hugh Pilgrim**
APPOINTMENT DATE		**4-Apr-24**	**6-Jun-24**	**6-Jun-24**
GENDER		**male**	**male**	**male**
LOCATION		**Australia**	**Australia**	**Australia**
SKILLS & EXPERIENCE				
listed board experience		YES	YES	YES
financial - including accounting and /or corporate finance		YES	YES	YES
capital markets & fund raising		YES	YES	YES
exploration sector experience		PARTIAL	PARTIAL	PARTIAL
investment experience		YES	YES	YES
project development experience		YES	YES	YES
Australian experience		YES	YES	YES
stakeholder management		YES	YES	YES
human resources		YES		
governance management		YES	YES	YES

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